

## PART IV: ITEMIZED BUDGET FY 2000-01

<b>McKinney Act Program – Budget FY2000-01 LEA:</b>					
<b>Description</b>	<b>SACS and Non- SACS Expenditure Object Codes</b>	<b>Amount Requested from McKinney Act</b>	<b>Title I Part A Reservation: Actual <u>or</u> Projected Contribution</b>	<b>In-Kind/Local Other Than Title I-Part A Contribution</b>	<b>Total</b>
Certificated Personnel Salaries	1000 -1999				
Classified Personnel Salaries	2000 - 2999				
Employee Benefits	3000 - 3999				
Books and Supplies	4000 - 4999				
Services and Other Operating Expenditures	5000 - 5999				
Capital Outlay	6000 - 6599				
Tuition and Other Transfers Out	7000 – 7299				
<b>Subtotal</b>					
Direct Support/Indirect Costs	7300 - 7399				
<b>Total</b>					

Provide an itemized line item budget, including in-kind contributions when appropriate. An itemized budget is to be provided that appropriately indicates how funds are to be expended. The proposed budget narrative will be aligned with program descriptions and analysis of student needs.

## **Brief Explanation of Object Codes**

(Based on the California School Accounting Manual (CSAM))

**The following explanations are very brief. Please consult the most recent version of the California School Accounting Manual (CSAM) for more detailed explanations.**

### **1000-1999 Certificated Personnel Salaries**

Record expenditures for salaries that require a credential or permit issued by the Commission on Teacher Credentialing. Typical categories are the salaries for teachers, teacher substitutes, school administrators, librarians, counselors, or school nurses.

### **2000-2999 Classified Personnel Salaries**

Record expenditures for salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Typical categories of classified personnel are teachers' assistants, business managers, clerical staff, administrators such as board members or assistant superintendents who do not have credentials, custodians, cooks, bus drivers, or maintenance workers.

### **3000-3999 Employee Benefits**

Record expenditures for the costs of benefits contributed by the employer as a part of the compensation package. Benefits include retirement (PERS or STRS), Social Security and Medicare, health and welfare benefits, unemployment insurance, workers compensation insurance, and other benefits that may be offered.

### **4000-4999 Books and Supplies**

Record expenditures for books and supplies including the costs of sales tax, freight, and inventory costs. Examples are textbooks, instructional materials, office supplies, custodial supplies, food service supplies, and gas and oil for buses.

### **5000-5999 Services and Other Operating Expenditures**

Record expenditures for services, rents, leases, maintenance contracts, dues, travel, insurance, utilities, attorney fees, audit fees, and other operating expenses. Expenditures may be authorized by contracts, agreements, purchase orders and so on.

### **6000-6599 Capital Outlay**

Record expenditures for capital assets such as sites and site improvement, buildings, books and equipment.

### **7000-7299 Tuition and Other Transfers Out**

Record expenditures for payments for tuition to other entities, transfers of money to other funds or other programs such as Special Education or ROC/P, and transfers to other districts or JPAs.

### **7300-7399 Direct Support/Indirect Costs**

Record expenditures for direct support costs and indirect costs.